

Trial Court Revenue Distribution Guidelines Urgency Legislation



California State Controller's Office

Revision 27 Addendum #1

Amendments after *January 1, 2017*

This Addendum to the **Trial Court Revenue Distribution Guidelines Revision 27** provides direction on specific urgency legislation pertaining to the distribution of fines, fees, forfeitures, penalties, and assessments that have been amended after *January 1, 2017*, and should be used in concurrence with Revision 27. Statutory codes may be modified by the legislature after this date. Current code may supersede any guidelines provided in this document.

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Legend

Abbreviation	Code	Abbreviation	Code	Abbreviation	Code
B&P	Business and Professions	F&G	Fish and Game	PC	Penal
CC	Civil Code	F&A	Food and Agriculture	PRO	Probate
CCP	Code of Civil Procedure	GC	Government	PRC	Public Resources
CORP	Corporations	H&N	Harbors and Navigation	R&T	Revenue and Taxation
ED	Education	H&S	Health and Safety	VC	Vehicle
ELEC	Elections	IC	Insurance	WC	Water
FC	Family Code	LC	Labor	W&I	Welfare and Institutions

How to Use the *Trial Court Revenue Distribution Guidelines*

The **Trial Court Revenue Distribution Guidelines** (Guidelines) consist of nine distribution tables that provide guidance on the distribution of trial court revenues that are required by California Code. Each table is preceded with a narrative that identifies the code section within the table, as well as any special rules or background that may apply. The purpose of the narrative is to provide guidance to questions that may arise when working with the code sections within the table; the narrative may also apply to code sections in other tables. While a few tables have additional specialized columns, the basic organization and the definition of terms used in the tables are shown below.

Note: This Addendum to Revision 27 contains only those tables and code sections which have been added or amended after January 1, 2017. Please see Revision 27 for the Trial Court Revenue Distribution Guidelines effective January 1, 2017.

Code Section	The California code section, with a descriptive title. Each code section will be cited using the legend above for the code, followed by the section number. For example, PC 1464 refers to Penal Code section 1464.
Violation/Situation	The California code under which the conviction occurred (unless the code is the same as the distribution code) and/or a description of the situation that resulted in the charge.
Arresting Officer/Jurisdiction	The jurisdiction of the arresting officer (“city” versus “county”) is included when relevant for distribution purposes.
Distribution	The entity or entities to which the revenue is distributed (state, county, city, other agency, or victim) and the percentages of and/or conditions for the distribution. References to “city”, “county”, “state”, or similar entities refer to the treasury of the entity in question unless otherwise specified.
Applicable Fund	The fund or account to receive the distribution, as designated in the statute. “Not specified” means no specific fund is designated in the statute; the general fund of the receiving agency is the default fund in such cases.
Fund Use	The use of funds as restricted in the statute. “Not specified” means that a use is not specified in the statute.
Priority of Installment Payments	Court-ordered installment payments are disbursed according to the priorities set by PC 1203.1d. For more information, see page 5 of the <i>Trial Court Revenue Distribution Guidelines, Revision 27</i> .

Resources and Terminology

Resources

The California Legislative Information website, <http://leginfo.ca.gov/>, provides information on California's bills and laws. The website also provides tools to help users track bills going through the legislative process that may affect them if they are enacted. While the Guidelines provide direction to help understand specific code sections, the State Controller's Office (SCO) highly recommends that users read the entire code section to have a complete understanding of the law.

Terminology

"Base fine enhancements" are additional monetary sanctions that are added to the "base fine" equaling the "total base fine". For example, monetary sanctions pursuant to H&S 11372.5 and H&S 11372.7 add to the "base fine".

The **"chapter date"** is the date when the Governor signs a bill into law and the Secretary of State assigns the bill a chapter number which subsequently may be used to refer to the measure.

"City arrest" means an arrest by an employee of a city, or by a California Highway Patrol officer within the limits of a city. "City" includes any city; city and county; district, including any enterprise special district, community service district, or community service area engaged in police protection activities pursuant to PC 1463(b).

"County arrest" means an arrest by a California Highway Patrol officer outside the limits of a city, or any arrest by a county officer or by any other state officer. Any arrest that is not a city arrest is a county arrest.

The **"effective date"**, as specified by the Constitution, is the date when a law takes effect. The date is usually January 1 of the following year, unless the bill is an urgency measure or specifies another date.

"Fees" are monetary amounts paid by the defendant that are usually administrative in nature and are used to reimburse for services provided in statute.

"Fines" or "base fines" are the monetary sanctions, set by statute, for committing a criminal violation.

"Forfeiture" is the loss of money or property through seizure. For example, a defendant may post bail in order to be released from jail and to ensure their presence in court at a later date. If the defendant does not appear before the court when ordered, their bail may be forfeited. The "forfeiture" would then be distributed as stated in statute.

Terminology

The difference between **“mandatory”** vs. **“discretionary”** language is whether or not compliance must be met with the law. “Mandatory” means it is required by law. Statute will include language such as: shall, must, or will. “Discretionary” means it is optional. Statute will include language such as: may or should. It is important to read legislation very carefully to determine whether the law is mandatory or discretionary.

The phrase **“notwithstanding any other provision of law”**, is used in legislation to preclude that code section from being affected by any other code section. Code sections often interact with other code sections and to prevent unwanted changes to the meaning, legislators use the phrase to ensure the code section is interpreted exactly how it is written.

“Penalties”, **“additional penalties”**, and **“penalty assessments”** are monetary sanctions imposed in addition to “fines” and often have a calculation associated with the amount to assess, but not always.

“Restitution fines” are monetary sanctions to compensate the victim of a crime who incurs an economic loss as a result of the commission of a crime directly from the defendant convicted of that crime. “Restitution fines” shall not be subject to penalty assessments authorized in PC 1464 or Chapter 12 (commencing with Section 76000) of Title 8 of the Government Code, or the state surcharge authorized in PC 1465.7, and shall be deposited in the Restitution Fund in the State Treasury. Interest may not be assessed on “restitution fines” however, the board of supervisors of a county may impose a fee to cover the actual administrative cost of collecting the restitution fine, not to exceed 10 percent of the amount ordered to be paid, to be added to the restitution fine and included in the order of the court, the proceeds of the actual administrative cost shall be deposited in the general fund of the county pursuant to PC 1202.4(l).

“Restitution orders” are assessed in every case in which a victim has suffered economic loss as a result of the defendant’s conduct. The court shall require that the defendant make restitution to the victim or victims in an amount established by court order, based on the amount of loss claimed by the victim or victims or any other showing to the court. Interest may be assessed on “restitution orders” at the rate of 10% per annum pursuant to PC 1202.4(f)(3)(G). Pursuant to PC 1203.1(l), if the court orders restitution to be made to the victim, the entity collecting the restitution may add a fee to cover the actual administrative cost of collection, but not to exceed 15 percent of the total amount ordered to be paid. The amount of the fee shall be set by the board of supervisors if it is collected by the county and the fee collected shall be paid into the general fund of the county treasury for the use and benefit of the county. The amount of the fee shall be set by the court if it is collected by the court and the fee collected shall be paid into the Trial Court Operations Fund or account established by GC 77009 for the use and benefit of the court.

“State and local penalties” are PC 1464, GC 70372, GC 76000, GC 76000.5, GC 76104.6, and GC 76104.7. These code sections are levied upon every fine, penalty, or forfeiture imposed and collected by the courts for all criminal offenses, including, but not limited to, all offenses involving a violation of the Vehicle Code or any local ordinance adopted pursuant to the Vehicle Code.

“State surcharge” is an amount equal to 20% that is levied on the “total base fine” pursuant to PC 1465.7 and distributed to the State General Fund.

Terminology

“Total base fine” is the sum of the “base fine” plus the “base fine enhancements”. It is the starting point to which the State and local penalties, the 2% deposit for automation, and the state surcharge are calculated upon.

“2% deposit for automation” is a distribution pursuant to GC 68090.8, and not an additional “fine” or “fee”. GC 68090.8 requires that 2% of all fines, penalties, and forfeitures collected in criminal cases, be remitted to the State Trial Court Improvement Fund (Improvement Modernization Fund) to finance court administrative automation projects.

The phrase **“X dollars for every ten dollars (\$10), or part of ten dollars (\$10)”** is commonly used in many code sections that outline “penalties”, “additional penalties”, and “penalty assessments”. To calculate the proper dollar amount, take the base fine and divide by 10. If the number is a whole number, then it is used to calculate the penalty. If the number is not a whole number, then it is rounded up to the next whole number and then used to calculate the penalty.

For example, GC 76104.7(a) states: “Except as otherwise provided in this section, in addition to the penalty levied pursuant to Section 76104.6, there shall be levied an additional state-only penalty of four dollars (\$4) for every ten dollars (\$10), or part of ten dollars (\$10), in each county upon every fine, penalty, or forfeiture imposed and collected by the courts for all criminal offenses, including all offenses involving a violation of the Vehicle Code or any local ordinance adopted pursuant to the Vehicle Code.”

1. To calculate this penalty with a base fine of \$30, take the base fine and divide by 10, which gives a factor of 3. Take the factor of 3 and multiply it by the \$4 assessed for every \$10 or part of \$10 assessed in this code section, which equals \$12.

Answer: \$12 is the amount to be collected on a \$30 base fine for this code section.

2. If the base fine was instead \$31, take the base fine and divide by 10, which gives a factor of 3.1. Take the factor of 3.1 and round up to 4 (always round up to the next whole number). Take the factor of 4 and multiply it by the \$4 assessed for every \$10 or part of \$10 assessed in this code section, which equals \$16.

Answer: \$16 is the amount to be collected on a \$31 base fine for this code section.

Table 3 — Specific Fine and Forfeiture Distributions

Table 3 includes fines and forfeitures that have a specific charge and/or distributions to a specific party, fund, or purpose. If a fine or a part of a fine is distributed pursuant to PC 1463.001, the details of the distribution are shown in Table 1.

For example, F&G 12009 is a fine assessed on illegal abalone fishing. The money collected from any fine or forfeiture imposed or collected is specifically distributed 50% to the Abalone Restoration and Preservation Account and 50% to the county treasury of the county in which the violation occurred.

The following apply to the fines and forfeitures in Table 3:

- State and local penalties
- 2% deposit for automation
- State surcharge

Table 3
Specific Fine and Forfeiture Distributions

CODE SECTION	VIOLATION/SITUATION	DISTRIBUTION	APPLICABLE FUND	FUND USE/SPECIAL PROVISION	PRIORITY OF INSTALLMENT PAYMENTS
R&T 34016 – Taxation of Cannabis and Cannabis Products; Fine <i>Effective January 1, 2018, pursuant to passage of Proposition 64</i> Amended June 27, 2017	Any person who fails or refuses to allow an inspection by peace officers of any place in which cannabis or cannabis products are sold, cultivated or stored, or any site where evidence of tax evasion activities may be discovered, shall be subject to a fine of not more than \$5,000. Any person who renders a false or fraudulent report to the Board of Equalization, as specified, shall be subject to a fine of not more than \$1,000.	100% to the State.	California Cannabis Tax Fund.	To carry out the purposes of the Adult Use of Marijuana Act, in accordance with the provisions of R&T 34010-34021.5.	3

Table 6 — Penalty and Assessment Distributions

Table 6 includes penalties and assessments which are subject to the 2% deposit for automation. The lists below are not all-inclusive lists.

2% deposit for automation (GC 68090.8) **applies to:**

- 1) The state penalty (PC 1464)¹
- 2) The local additional penalty (GC 76000)
- 3) The state court construction penalty (GC 70372)
- 4) The Proposition 69 DNA Identification Penalty (GC 76104.6)
- 5) The DNA Additional Penalty Assessment (GC 76104.7)

2% deposit for automation (GC 68090.8) **does not apply to:**

- 1) 20% state surcharge (PC 1465.7)
- 2) The conviction assessment (GC 70373)

GC 76000.10² is an additional penalty of four dollars (\$4) that shall be imposed upon every conviction for a violation of the Vehicle Code or a local ordinance adopted pursuant to the Vehicle Code, except parking offenses subject to Article 3 (commencing with Section 40200) of Chapter 1 of Division 17 of the Vehicle Code.

The state construction penalty assessment is levied pursuant to GC 70372(a) in an amount equal to \$5 for every \$10 or forfeiture imposed and collected by the courts for all criminal offenses, including, but not limited to, all offenses involving a violation of a section of the Fish and Game Code, the Health and Safety Code, or the Vehicle Code or any local ordinance adopted pursuant to the Vehicle Code. Per GC 70372(b), the state construction penalty assessment is also levied upon every parking fine, forfeiture, and penalty in the amount of \$4.50.

Pursuant to GC 70375, on the June 30th following any transfer of court facilities ownership from the county to the State (Judicial Council), the local penalty (GC 76000) will be reduced by the percentage of the square footage transferred to the State to the county's total square footage of court facilities plus an amount sufficient to service any bonded indebtedness on the court facilities. If all of the county's courthouse facilities are transferred and there is no remaining bonded indebtedness, the local penalty pursuant to GC 76000 will be reduced from \$7 for each \$10 (for most counties) to the amount specified in GC 76000(e).

¹ Although the 34% of the proof of correction fee (VC 40611) is included in the state portion (70%) of the PC 1464 distribution, the 2% deposit for automation does not apply because it is a fee and not a fine, penalty, or forfeiture.

² GC 76000.10 is not separated from the "total bail" amount in VC 42007 for traffic school cases.

Table 6
Penalty and Assessment Distribution

CODE SECTION	VIOLATION/SITUATION	DISTRIBUTION	APPLICABLE FUND	FUND USE/SPECIAL PROVISION	PRIORITY OF INSTALLMENT PAYMENTS
PC 1464 — State Penalty; Criminal Offenses Amended June 27, 2017	A penalty of \$10 per \$10 (or fraction) upon every fine, penalty, or forfeiture imposed and collected. The penalty is assessed on criminal offenses and Vehicle Code or local ordinance violations; parking violations are excluded.	70% to the State.	State Penalty Fund — Penalty amounts included as a result of Fish and Game Code violations must be noted on the State Remittance Advice (TC 31).	Pursuant to the Budget Act, the Director of Finance shall provide a schedule to the Controller for all transfers of funds from the State Penalty Fund each fiscal year.	3
	<i>This distribution applies to offenses not eligible for VC 42008.8 amnesty program.</i>	If paid for violations of H&S 105250-105257 related to lead abatement, 70% to the State.	General Fund.	Not specified.	
		30% to the County.	County General Fund.	Not specified.	
	<i>For distributions related to VC 42008.8 amnesty program, see below.</i> A penalty of \$10 per \$10 (or fraction) upon every fine, penalty, or forfeiture imposed and collected. Pursuant to VC 42008.8, a one-time amnesty program has been established for all unpaid infractions and specified misdemeanors, if the county and court jointly agree. <i>Effective October 1, 2015 – March 31, 2017</i> If eligible for this program, the distribution is as follows:	70% to the State.	State Penalty Fund	The initial \$250,000 in amnesty revenues collected will be sent to Judicial Council by the State Controller for reimbursing the Department of Motor Vehicles. Monthly distribution by the State Controller 82.20% to the Peace Officers' Training Fund and 17.80% to the Corrections Training Fund during the amnesty program period.	
		30% to the County.	County General Fund	Not specified.	

Table 8 — Civil Fine and Penalty Distributions

Table 8 includes administrative or civil penalties and fines. Because they are not criminal, state and local penalties (PC 1464, GC 70372, GC 76000, GC 76104.6, and GC 76104.7), the 2% deposit for automation (GC 68090.8), and the state surcharge (PC 1465.7) do not apply to the fines and penalties in this table.

Table 8
Civil Fine and Penalty Distributions

CODE SECTION	VIOLATION/SITUATION	DISTRIBUTION	APPLICABLE FUND	FUND USE/SPECIAL PROVISION
B&P 19360(a) — Engaging in Commercial Medical Cannabis Activity Without a License Amended June 27, 2016; further amended November 9, 2016, pursuant to passage of Proposition 64	Engaging in commercial medical cannabis activity without a license and associated unique identifiers, subject to civil penalties up to twice the amount of the license fee for each violation.	To the State.	Medical Cannabis Fines and Penalties Account of the Marijuana Control Fund.	Upon appropriation, funding enforcement grants to assist with medical cannabis regulation and the enforcement of this chapter and other state and local laws applicable to cannabis activities, and to remedy the environmental impacts of cannabis cultivation.
B&P 19360(b) — Violations of Medical Cannabis Regulation and Safety Act by Licensed Persons Amended June 27, 2016; further amended November 9, 2016, pursuant to passage of Proposition 64	Violations of B&P 19300-19360 committed by licensees under the act shall be subject to civil penalties.	If the Attorney General brings the action:		
		100% to the State.	Medical Cannabis Fines and Penalties Account of the Marijuana Control Fund.	Upon appropriation, funding enforcement grants to assist with medical cannabis regulation and the enforcement of this chapter and other state and local laws applicable to cannabis activities, and to remedy the environmental impacts of cannabis cultivation.
		If a district attorney or county counsel brings the action:		
		100% to the County.	Not specified.	Not specified.
		If a city attorney or city prosecutor brings the action:		
		100% to the City.	Not specified.	Not specified.
		If a city attorney brings the action, but the case is adjudicated in superior court in another city or unincorporated county:		
B&P 26038(a) — Engaging in Commercial Cannabis Activity Without a License Effective January 1, 2018, pursuant to passage of Proposition 64	Engaging in commercial cannabis activity without a license, subject to civil penalties up to three times the amount of the license fee for each violation.	100% to the State.	General Fund.	Not specified.

Table 8
Civil Fine and Penalty Distributions

CODE SECTION	VIOLATION/SITUATION	DISTRIBUTION	APPLICABLE FUND	FUND USE/SPECIAL PROVISION
B&P 26038 — Violations of Medicinal and Adult-Use Cannabis Regulation and Safety Act <i>Effective January 1, 2018, pursuant to passage of Proposition 64</i> Amended June 27, 2017	Violations of B&P 26000-26211 committed by persons under the act shall be subject to civil penalties. Engaging in commercial cannabis activity without a license, subject to civil penalties up to three times the amount of the license fee for each violation. Violator shall be responsible for cost of destruction of cannabis associated with violation.	<i>If the Attorney General brings the action:</i>		
		100% to the State.	General Fund.	Not specified.
		<i>If a district attorney or county counsel brings the action:</i>		
		To the district attorney or county counsel, the costs of bringing the action.	Not specified.	To reimburse the costs of bringing the action for civil penalties.
		Remainder to the State.	General Fund.	Not specified.
		<i>If a city attorney or city prosecutor brings the action:</i>		
		To the city attorney or city prosecutor, the costs of bringing the action.	Not specified.	To reimburse the costs of bringing the action for civil penalties.
WC 1847 – Unauthorized Diversion or Use of Water for Cannabis Cultivation; Civil Penalties Amended June 27, 2017	Violations of B&P 26060-26066 , B&P 26070-26070.5 or WC 13149, as specified, subject to civil penalties of \$500, plus \$250 for each day the violation continues if not corrected within 30 days of having the violation called to the violator's attention, plus \$2,500 for each acre-foot of water diverted or used in violation.	To the State.	Water Rights Fund.	Upon appropriation by the Legislature, for expenditure by the State Board of Equalization or the State Water Resources Control Board pursuant to WC 1552, including the payment of refunds of fees or expenses collected pursuant to WC 1525-1560.

Table 9 — Civil Fee Distributions

Table 9 reflects civil fees which are civil filing and reporting fees, and other fees not related to criminal conduct. The Uniform Civil Fees and Standard Fee Schedule Act of 2005 (Chapter 75, Statutes of 2005) establishes a uniform schedule of civil filing and other civil fees. Government Code section 68085.1(b) requires each superior court to deposit all fees and fines listed in subdivision (a), as soon as practicable after collection and on a regular basis, into a bank account established by the Administrative Office of the Courts (AOC), now known as the Judicial Council (JC). The Judicial Council will further distribute portions of these fees to the county, trial courts, and to the SCO for distribution to the proper State funds.

**Table 9
Civil Fee Distributions**

CODE SECTION	VIOLATION/SITUATION	BANK ACCOUNT GC 68085.1	DISTRIBUTION	APPLICABLE FUND	FUND USE/ SPECIAL PROVISION
CCP 384 – Unclaimed Class Action Judgements <i>Effective June 27, 2017</i>	Unpaid cash residue or unclaimed or abandoned class member funds, generally attributable to California residents, plus accrued interest, resulting from a class action judgment, unless for good cause the court finds an alternative distribution would better serve the public interest or the interest of the class.	No	25% to the State.	Trial Court Improvement and Modernization Fund.	Upon appropriation, to provide grants to trial courts for new or expanded collaborative courts or grants for Sargent Shriver Civil Counsel.
			25% to the State.	Equal Access Fund of the Judicial Branch.	To provide civil legal services to indigent persons pursuant to BPC 6216-6223.
			50% to one or more of the following:	Nonprofit organizations or foundations.	Projects that benefit the class or similarly situated persons, further the objectives and purposes of the underlying class action or cause of action, or promote the law consistent with the purposes or objectives of the underlying class action or cause of action.
				Child advocacy programs.	Not specified.
				Nonprofit organizations providing civil legal services to the indigent.	Not specified.
H&S 103625 — Certified Copy of a Fetal Death, Death Record, Birth Certificate Record, Marriage Record, or Marriage Dissolution Record <i>(**) \$2 fee distributed to Umbilical Cord Blood Collection Program Fund repealed January 1, 2023</i> <i>Amended July 10, 2017 (note: partial entry shown; remainder of entry on p. 117 of Revision 27 is unchanged.)</i>	A fee of \$12 shall be paid by the applicant for a certified copy of a fetal death or death record.	No	15% of the \$12 transmitted to the State Registrar and 85% retained by the issuing agency.	Not specified.	Support the issuing agency for all activities related to the issuance of certified copies of records.
	A fee of \$12 shall be paid by a public agency or licensed private adoption agency for a certified copy of a birth certificate that the agency is required to obtain in the ordinary course of business.	No	15% of the \$12 transmitted to the State Registrar and 85% retained by the issuing agency.	Not specified.	Support the issuing agency for all activities related to the issuance of certified copies of records.
	A fee of \$18 shall be paid by any other applicant for a certified copy of a birth certificate.	No	\$4 of the \$18.	County Children's Trust Fund or to the State Children's Trust Fund in conformity with W&I 18965-18973.	Not specified.
		No	\$2 of the \$18(**).	Umbilical Cord Blood Collection Program Fund.	Not specified.
		No	15% of the balance transmitted to State Registrar and 85% retained by the issuing agency.	Not specified.	Support the issuing agency for all activities related to the issuance of certified copies of records.